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NOTE

From: Presidency

To: Permanent Representatives Committee/Council

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Subject: Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold

- General approach

Document ST 8770/1/18 REV 1 should not bear the distribution marking "LIMITE".